

MORRISON & FOERSTER LLP
1290 Avenue of the Americas
New York, New York 10104
Telephone: (212) 468-8000
Facsimile: (212) 468-7900
Lorenzo Marinuzzi

Attorneys for Nippon Life Insurance Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re: :
: Chapter 11
Lehman Brothers Holdings, Inc. :
: Case No. 08-13555 (JMP)
: Debtor.
----- X

NOTICE OF WITHDRAWAL OF PROOF OF CLAIM NO. 12628

PLEASE TAKE NOTICE that Nippon Life Insurance Company, through its undersigned counsel, hereby withdraws Proof of Claim No. 12628 in the amount of \$76,105,244.23 filed in the above matter on September 14, 2009, and requests that the official claims registry maintained by Epiq Bankruptcy Solutions LLC for the above-referenced debtor be updated accordingly.

Dated: January 20, 2010
New York, New York

Respectfully Submitted,

/s/ Lorenzo Marinuzzi
Lorenzo Marinuzzi
MORRISON & FOERSTER LLP
1290 Avenue of the Americas
New York, New York 10104
Telephone: (212) 468-8000
Facsimile: (212) 468-7900